FINANCE SECRETARIAT

Reviews the Administration Report on the working of the Central Sales Tax Act, 1956, for the year 1962-63.

READ.—

Letter No. ADM. PR/63-64, dated 10th December 1963, from the Commissioner of Commercial Taxes in Mysore, Bangalore, forwarding the Administration Report on the working of the Central Sales Tax Act, 1956, for the year 1962-63.

Order No. FD 540 CSL 63, DATED BANGALORE, THE 22ND OCTOBER 1964.

During the year under review, there was no separate administrative set up for the enforcement of the Central Sales Tax Act. The authorities who exercised the powers under the local Sales Tax laws also exercised the corresponding powers under the Central Sales Tax Act and performed the relative statutory functions.

2. There were no amendments to the Act or Rules during the year 1962-63.

3. There were 20,567 registered dealers at the beginning of the year and 3,629 dealers were registered during the year. 1,892 registration certificates have been cancelled leaving a balance of 22,304 at the end of the year.

4. The Commercial Tax Officers were the assessing authorities in respect of registered dealers whose turnover was Rs. 40,000 in the aggregate and the Assistant Commercial Tax Officers in respect of dealers whose total turnover was Rs. 40,000 and below. 15,519 assessments were pending at the beginning of the year and 19,114 assessments were raised during the year. 17,339 assessments were concluded during the year, leaving a balance of 17,294 assessments at the end of the year.

5. Arrears, demand outstanding at the beginning of the year was Rs. 13,66,889-17. A demand of Rs. 1,36,25,936-93 (Tax) was raised during the year. A sum of Rs. 3,98,878-87 was reduced from demand on account of revisions and final assessments, etc. The collections during the year amount to Rs. 1,33,35,991-93 and the total balance at the end of the year works out to Rs. 12,57,955-30. A penalty fee of Rs. 37,627-65 and a miscellaneous fee of Rs. 73,073-20 were also collected during the year. A sum of Rs. 18,769-51 was refunded on account of final assessments, appeals, etc., during the year.

6. At the beginning of the year 132 appeals were pending and 208 fresh appeals were filed during the year. Out of these 168 appeals were disposed of leaving a balance of 172 appeals at the end of the year.

7. At the beginning of the year 14 cases in which offences were committed under Section 10 were pending, 164 prosecutions were launched during the year. Out of this 174 cases were disposed of leaving a balance of 4 cases at the end of the year.

8. The Administration Report is recorded with the observation that the disposal of appeals are poor and that the concerned authorities should take necessary action to dispose of more appeals during a year in the interest of State's revenue in future.

By Order and in the name of the Governor of Mysore,

N. J. GOREPEERZADE,

Under Secretary to Government, F. D.

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